

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

|                                     |   |                         |
|-------------------------------------|---|-------------------------|
| In re                               | ) | Chapter 11              |
|                                     | ) |                         |
| DELPHI CORPORATION, <i>et al.</i> , | ) | Case No. 05-44481 (RDD) |
|                                     | ) |                         |
| Debtors.                            | ) | (Jointly Administered)  |

**SUPPLEMENTAL DECLARATION OF MICHEL POULET IN SUPPORT OF  
SIEMENS VDO AUTOMOTIVE SAS'S CLAIM NUMBER 2247**

I, Michel Poulet, hereby declare:

1. I submit this Supplemental Declaration to supplement my prior Declaration in this matter.
2. In her declaration, Delphi's Jane Thompson states that Delphi paid \$618,000 to purchase tooling for the ECUs that VDO was to produce for Delphi. (Thompson Decl. ¶ 13.)
3. Ms. Thompson is correct that VDO did send Delphi an invoice for tooling that totaled \$598,000, and attaches an accurate copy of that invoice in Exhibit 2 to her Declaration.
4. This invoice, however, did not reflect VDO's full costs for production tooling. Delphi knew that the amount it paid for production tooling would not cover VDO's full costs, as Delphi specifically requested that VDO only invoice it for a portion of the total tooling costs. Explaining this request, Delphi indicated that it only had a limited amount of funds left in its budget for tooling costs at the time. As a result, it requested that VDO invoice a portion of the tooling costs while also requesting that the remainder be incorporated into the per-part-pricing for those parts. On behalf of VDO, I agreed to Delphi's request.
5. As I communicated to Delphi in a December 6, 2002 email, the total for production tooling was \$1,164,400. A true and correct copy of that email and the attachment to it are attached hereto as Exhibit K.

6. When Delphi introduced the GMT 900 program, it requested that VDO submit a separate quotation for the program. VDO provided that quotation on March 30, 2004. A true and correct copy of that quotation is attached as Exhibit L.

7. In the quotation for the GMT 900, VDO separated its R&D and tooling costs out as a separate item to be paid by Delphi through payments separate from the per-part-pricing for the GMT 900 program.

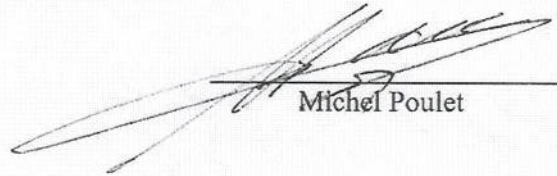
8. Neither the NRE costs billed separately for the GMT 900 program nor the per-part-pricing for the GMT 900 program included any costs associated with the NRE, vendor tooling, line amortization, indirect and fixed costs, or the profit that VDO expected to recover through the per-part-pricing for the GMT 800 program.

9. Delphi accepted VDO's quotation for the GMT 900 on July 1, 2004. A true and correct copy of the nomination letter accepting that quotation is attached as Exhibit M.

**[REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]**

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on November 19, 2007.



Michel Poulet

# Exhibit K

Siemens VDO Automotive.S.A.S

06/12/02

**Delphi suspension program  
Detailed vendor & specific tooling (US \$)**

**MR + Bi state**

**Updated Dec 6,2002**

| Vendor   | unit cost | Qty for 278K | Cost for 278K    | Per year<br>able to: | life time |
|--|-----------|--------------|------------------|----------------------|-----------|
| PCB tool (1 for MR-Bi state)                           | 3 000     | 1            | 3 000            | no limit             |           |
| adhesive cutting tool                                  | 10 000    | 1            | 10 000           | no limit             |           |
| aluminium plate stamping tool                          | 60 000    | 1            | 60 000           | 400 000 /<br>month   | 2 000 000 |
| Connector mold,pins stamping tool & connector assembly | 435 000   | 1            | 435 000          | 300 000*             | 1 500 000 |
| Housing / cover stamping tool                          | 120 000   | 1            | 120 000          | 600 000              | 3 000 000 |
| <i>Sub total</i>                                       |           |              | <b>628 000</b>   |                      |           |
| <b>Specific production tooling &amp; equipment</b>     |           |              |                  |                      |           |
| PCB over aluminium assembly                            | 32 300    | 1            | 32 300           | 600 000              |           |
| Screen printing ( 2 for MR & Bi-State)                 | 800       | 2            | 1 600            | 600 000              |           |
| Bed of nails (1 for MR & Bi-State)                     | 20 000    | 1            | 20 000           | 280 000              |           |
| Connector assembly station                             | 35 000    | 1            | 35 000           | 550 000              |           |
| Flash programing interface (single)                    | 88 000    | 1            | 88 000           | 500 000              |           |
| Feeders  | 1 500     | 20           | 30 000           | 380 000              |           |
| Cover crimping+labelling station (manual)              | 43 000    | 1            | 43 000           | 500 000              |           |
| Handler for hot test                                   | 100 000   | 1            | 100 000          | 600 000              |           |
| Handler for ambient test (manual)                      | 47 000    | 1            | 47 000           | 500 000              |           |
| Handling and specific storage (set)                    | 16 000    | 1            | 16 000           | 280 000              |           |
| Traceability   | 16 000    | 1            | 16 000           | no limit             |           |
| Diagnosis station                                      | 69 000    | 1            | 69 000           | no limit             |           |
| Carriers for dip soldering                             | 800       | 11           | 8 800            | 280 000              |           |
| Tooling for above (flux,pre-heat-solder mask)          | 11 200    | 1            | 11 200           | no limit             |           |
| Repair station   | 15 000    | 1            | 15 000           | no limit             |           |
| Packing  | 3 500     | 1            | 3 500            | no limit             |           |
| <i>Sub total</i>                                       |           |              | <b>536 400</b>   |                      |           |
| <b>Grand total</b>                                     |           |              | <b>1 164 400</b> |                      |           |

\*for connector:according to last information from FCI:

-maximum installed capacity is 300 000 a year + 20% peak

-they are able to achieve 360 000 + 20% with week end shift but they need to invest US \$ 45 000 for additional pin carrier electric tester

**Poulet Michel**

**From:** Poulet Michel  
**Sent:** vendredi 6 décembre 2002 15:39  
**To:** 'Delphi-Mike Shields'  
**Cc:** Glasson Mark; Lemaire Eric  
**Subject:** DRAD tooling

Mike,

Here attached last info regarding tooling especially for connector.

FCI confirmed that there is no cost reduction for volume increase from 300K/Y to 360K/Y as they will cover this by week end shift.



MP02031c.pdf

MP02031c.xls

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# **Exhibit L**



Delphi Automotive Systems  
Energy & Chassis Systems  
M/C 1.08  
2000 Forrer Boulevard  
Dayton, OH 45401-1042

Attention: **Michael Shields**, Global Purchasing

Date: March 30, 2004

Subject: Delphi QRF 19483- GMT 900  
MP04030.DOC

Dear Mike,

Siemens VDO Automotive is pleased to submit the following quotation related to the GMT 900 Controller.

We are proposing two options:

- Option A : main microcontroller ST 10 F 272 40 MHz shrink version with TQFP package

- Option B : main microcontroller ST 10 F 272 40 MHz shrink version with PQFP package able to accept a 64 MHz microcontroller.

Both options assume a connector 47 ways without potting.

Exchange rate between Euros and US\$ has been updated to 1 Euro = US\$ 1.30

Volumes are 235,000 units per year SOP in April 2006.

The piece price of the ECU, base upon our quote dated November 21<sup>st</sup>, 2003, becomes:

-Option A

MY07: US\$ 57.72

MY08: US\$ 56.00

MY09: US\$ 54.32

MY 10: US\$ 52.69

-Option B

MY07: US\$ 58.66

MY08: US\$ 56.90

MY09: US\$ 55.19

MY 10: US\$ 53.53

R&D and tooling have been already provided with the following numbers:

Connector: US\$ 483,000US\$

Manufacturing tooling: US\$ 173,000

Design & validation testing: US\$ 391,000

Additive for option B:

-Adhesive cutting tool: US\$ 13,000

We remain at your disposal for any additional information.

Best regards

Michel POULET

Senior Manager Business Development

Body & Chassis

# Exhibit M

# DELPHI

## NOMINATION LETTER

July 1, 2004

Michel Poulet  
SiemensVDO  
Avenue du Mirail  
31036 Toulouse Cedex  
France

Re: GMT900 ECU (DRAD)

Dear Michel:

On behalf of Delphi Global Purchasing, I am pleased to inform you that SiemensVDO has been selected as the supplier of GMT900 BiState ECU (DRAD, part number 22228307) to the Energy and Chassis Division of Delphi Automotive Systems for the Model Years 2007 through 2010.

This decision was based upon, among other things, your quotation MP04030.doc dated March 30, 2004. This quote indicates new pricing reflecting a USD – Euro exchange rate factor. We will have to review your request in this matter. Tooling for the connector is agreed as \$656,000 USD. The tooling purchase order for this amount is in process at this time. You are requested to contact at your earliest convenience Greg Cazzell, Greg Hickey, Myron McClure, and myself to commence your company's pre-production program activities.

Provided that your participation in all pre-production activities is satisfactory and that your company is able to meet or exceed the agreed upon terms for service, quality, technology, price, investment/tooling and timing, we intend to issue one or more Purchase Orders for approximately 100% of our production and service part requirements.

We will contact you shortly to review any terms and conditions additional to those of our R.F.Q. and standard Purchase Order that will apply to any of our purchases. At that time we will also review with you the procedures which will be followed if the issuance of Purchase Orders for tooling, prototypes or other items is determined by us to be necessary. In this regard, please note that you will not be compensated for your participation in any pre-production programs unless agreed to by Delphi and evidenced by a written Purchase Order or Orders.

We appreciate the level of commitment that you have shown to date, and look forward to working with you.

Very truly yours,

Michael M. Shields  
Purchasing Supervisor  
Delphi Global Supply Management

Cc: Mark Glasson, Eric Lemaire – Siemens VDO  
Greg Cazzell, Greg Hickey, Myron McClure – Delphi E&C